

**CALIFORNIA RESALE CERTIFICATE
SALES BY AUTO AUCTIONS AND AUTO DISMANTLERS****Regulation 1566.1¹**

Sales of "vehicles" as defined in Regulation 1566.1, subdivision (a)(2), at auction or by dismantlers licensed under the California Vehicle Code are presumed to be retail sales and not sales for resale unless the seller timely takes a valid resale certificate from any person specified in paragraph 2 below. The resale certificate **must** include the purchaser's license or registration number, if applicable.

I HEREBY CERTIFY:

1. ☐ I hold valid California seller's permit number: _____
☐ I am not required to hold a California seller's permit because I do not make any sales in the State.
2. I certify (check statement that applies and provide your license or registration number, if applicable):
☐ I am licensed, registered, regulated, or certificated under the California Health and Safety Code or the California Vehicle Code as a dealer or dismantler.
My California license or registration number is: _____
☐ I am licensed, registered, regulated, or certificated under the California Business and Professions Code as an automotive repair dealer.
My California license or registration number is: _____
☐ I am qualified as a scrap metal processor as described in the California Vehicle Code.
☐ I am not registered or licensed in California, but I am licensed, registered, regulated, certificated, or otherwise authorized as a dealer, dismantler, automotive repairer, or scrap metal processor in the following jurisdiction outside the state of California:
State/Country: _____
Registration/License Number, if applicable: _____
3. This certificate is for the purchase from: _____ of the property described below. (VENDOR'S NAME)
4. I will resell the item(s) described in paragraph 5, which I am purchasing for resale in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any storage, use, or other consumption of the item(s) other than retention, demonstration, and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, **I will owe use tax** based on each item's purchase price or as otherwise provided by law.
5. Description of property to be purchased:

6. I have read and understand the following:

A person may be guilty of a misdemeanor under California Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE

PRINTED NAME OF PERSON SIGNING

TITLE

ADDRESS OF PURCHASER

TELEPHONE NUMBER

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DATE

¹ The Sales and Use Tax Department is making this sample form available for industry's use. However, please note that the Board is prescribing the form of the resale certificate to be used by auto auctions and auto dismantlers as part of Regulation 1566.1, which is pending adoption by the Board and approval by the Office of Administrative Law. Until the regulation is adopted and approved, the form is subject to change.